G. R. S. IX-5]

Previous references.

Pachaur

1920-24

(Mysore)

File No. 128-20

Serial Nos 3 to 4

Later references.

Rl 73—20-10 3-57

GENERAL AND REVENUE SECRETARIAT

Serial Nos 3 to 4

Part B for Sept 1924

SUBJECT

Levy of Professions tax in Mysore city

3(4) To the Dewan of Mysore City No L2065-4 Dev-L

Approves the draft Legislation with certain modifications

A.R.K. 22 28.1.

G. R. S. III—1] 1920

GENERAL AND REVENUE SECRETARIAT.

(Ml)

NOTES

Ml File No. 128-2

FILE HEADING.

Levy of Profession tax in Mysore city

From Presdt, Mysore city Ml cl

No. 116 Dated 7-4-21 Received 12-4-21

Diary No. 7694	Enclos.	1 para Copies.	Serial No. 3

BRIEF ABSTRACT OF LETTER.

Submits revised rules for the levy of taxes on professions, arts, trades and callings and begs leave for enforcing supply of information regarding liability to the tax

NOTES AND ORDERS

1) Draft Sealed

Ml 2) The previous reference is before the Govt
15/4/21 hence the decision is awaited.

Ml To Interrupt it's receipt
15/4

L 3) Sealed with the previous papers 21/4

Notes—First Sheet.

21/4/21

G R S. III 2]

General and Revenue Secretariat

File No 128 of 1920

Serial No

4) Off- subd for approval

Revsecy

Hm
26 4

5) Have the B'lore Cs- Mt Council framed similar rules and obtd sanction?

hm
29/4/21

Hm

6) The Bangalore city Municl ct have not yet framed on the Subject

29
29/4/21 Revsecy)

Hm
29 4

7) Have the rules been compared on the subject any other existing rules elsewhere, and are the provisions the usual ones?

hm
30/5/21

Hm

8) There are no rules framed by any Municl council in India in the matter The rules are based upon the ~~sanctioned~~ Sections

NOTE—Contin ed

3)

© R. S. III-2]

General and Revenue Secretariat. | File No. 128 of 19 24

Serial No.

on the Madras Local Act relating to the levy of taxes on arts professions and trades

11/5/24 M 5

New Regs)

68440 30/5/24

2nd member)

Hon 14/5—

30/5/24

Please arrange to send a Company these bye-laws with the rules that must have been received under the same last Regulation

Sub 31/5

Bye-law I (1) Cp framed by T Rules Time allowed three days from date of notice but Collector may extend the time in any case for reasons recorded

The Madras Local Boards under the Decentralisation Regulations may for purposes of the statement required under (1) (VII) of the proposed bye-laws in three months (Vide form D (Rule 12) published on P. 91 of the Revenue Manual part III)

Bye-law I (1) & III Cp Scale 9 T Regn

2a (II) Local may perhaps be inserted, the occupants pursuant to list, annually to the best of their knowledge

NOTE—Contn. sheet.

(1) We have specified under the 9 T Regn for purposes of the statement required under (VII) of the proposed bye laws a calendar 3 months, that is from 30th day of March, each year (Vide Section 69 (1) of the Decentralisation Regulations)

to be added if they may be adopted

7694 41

R S III 2]

General and Revenue Secretariat | Mun File No 128 of 1920

Serial No

12) There are no sections corresponding to Rule II & III of the proposed byelaws, as laid in the Income tax Regulation or rules there under

13) Section IV of the proposed byelaws, a fine of which may extend to Rs 50/-, in case of failure to furnish the required information or for furnishing the information which is untrue As per rule 11 (Vide Form C printed in PP 87 of Rev manual Vol III) of the rules under the Income tax regulation the penalty imposed, on failure to furnish the return within the prescribed time, is forfeiture of the right of objection and under Section 39 of the Income tax regulation (Vide PP 11 & 12 of the Income tax Regulation) to a fine, on conviction by a magistrate, which may extend to Rs 10/- every day by which the return is late The submission of a false or incorrect return will render one liable to penal assessment under Section 40 (PP 9) of the Income tax Regulation or to prosecution under Section 40 (PP 12) of the Same Regulation

There is all right See 45 & 46 Hd Regn

14) It is a point for orders if the byelaws are to modified in accordance with the rules under the Income tax Regulation

Submitted for orders in the reference in para 9 supra

15) Secretariat remarks - (DTC)

WR 14/6

NOTE—Contn sheet

R S III 2]

General and Revenue Secretariat

1194

ml File No 128 of 1921

5

Serial No

Second Member)

1024
97

2/8
11/7/21

(b) Provision for refund of the excess amount if any received has also to be made - Please see the Travancore rules - They have also framed rules - Draft an enhancement of rule embodying the principle adopted & submit

24/7

(c) The necessary alterations have been made in the bye laws and file re-submitted as per orders in para 16 Exp

As regard provision for refund of excess amount received, provision has been made in VIII (1) of the rules which have also been submitted along with these bye laws, They are also identical with the rules of the Travancore Municipal Council

Draft G O as slightly modified and submitted for appl or other orders

13/8/21

Note Sealed

Note—Contn sheet.

Memo of instructions and modifications to be embodied in G O

G R. S. III-2,

General and Revenue Secretariat.

File No. 128 of 19

Serial No.	
1970/169 M	3rd member) 10-9-21 20/9 20.9.
4	To the President Mysore city Mel Council - No L 2045 dt 30/9/21 Approves the draft bye-laws with certain modifications

Note—Contin. ditto.

No. 116
Misc. 1944

OFFICE OF THE PRESIDENT,
CITY MUNICIPAL COUNCIL, MYSORE.
Dated 7th April 1920.

From,

RAJASABHABHUSHANA DIWAN BAHADUR,
C. SRIKANTESVARA AIYAR, B. A., B. L.,
PRESIDENT, CITY MUNICIPAL COUNCIL,
MYSORE.

GOVT. SECRETARIAT
Received
12 APR 1921

To,

K. Ramaswamaiya, Esquire., B.A., B.L.,
Secretary to the Government of His Highness
the Maharaja of Mysore, (Revenue Department)

D N° 7694
12-4-21

Rul 128-20-3

6212

Sir,

With reference to your letter No R.7344/M1 128-20-2 dated 21st December 1920, I have the honour to resubmit herewith the bye-laws rules framed under Section 46 (i) of the Municipal Regulation for the levy of tax on professions, arts, trades and callings, duly revised in the light of the observations made in the above letter.

2. As regards the bye-laws under Section 48 (j) of the Regulation for enforcing supply of information regarding liability to this tax, these have already been framed and published in this Office notice dated 22nd May 1920 (copy of notice enclosed) But as these were mixed up with the bye-laws framed under Section 46 (i) they have now been separated and a copy of the same is herein enclosed

3. I request that you may be so good as to submit these two bye-laws to Government and obtain their early sanction thereto

4. The claim of the merchants who have hired shops attached to Bhakshi Narasappa's Chattram, for exemption from levy of profession tax,

is under investigation A separate report will be submitted in the matter in due course

I have the honour to be,

Sir,

Your most obedient servant,

President

SSR

MYSORE CITY MUNICIPALITY

Notice dated 22nd May 1920

Notice is hereby given to the inhabitants of the Municipality of the Mysore City that the City Municipal Council Mysore, desire to impose the tax defined in the Rules appended in lieu of the existing shop and Oil Mill taxes.

Any inhabitant of this Municipality objecting to the proposed tax may within one month from the date of this notice send his objections in writing to the President, City Municipal Council, Mysore

Rules for the assessment of a tax on professions, arts, trades and callings and on offices and appointments —

Draft Rules framed under Section 46 (i) of the Mysore Municipal Regulation for the assessment of a tax on professions, arts, trades and callings and on offices and appointments—

I. In these Rules the word Person shall include a firm, company or association

II. Every person who within the Mysore City exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed

III Persons whose monthly income or profits are less than Rs. 30 per mensem are exempt from the tax.

IV No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession art, trade or calling or held an office or appointment for a period of less than *sixty days* within the City

V The tax leviable under these rules from a firm company, or association or undivided Hindu family may be levied from any member of that firm company or association or family

VI. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

VII. On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf, every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature in writing, in the form appended to these rules showing his income or profits for the required year or years.

VIII. The Municipal Council or such person or persons authorized by them in this behalf may in like manner require,

(1) the owner or occupier of any building or land within the City Municipal limits to furnish within a specified time, a list, in writing, containing the names of all persons occupying such building or land and specifying the profession art, trade, calling, office or appointment of every such person

(2) any employer, or the head or Secretary of any public or private office or of a firm or company

(a) to furnish within a specified time, a list in writing of the names of all persons in his employ or in the employ of such office, *firm* or company, with a statement of the salary or income of each of the same,

(b) to furnish the above particulars in regard to any incorporated company of which such employer head, or Secretary, as the case may be, is the agent.

IX. On or before 1st January and 1st July every year an assessment list in the form appended shall be prepared The procedure laid down in Sections 53 to 56 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply *Mutatis Mutandis* in respect of assessment of this tax. This list will be subject to revision half yearly or yearly as may be decided by the Council

X. Notwithstanding any thing in these rules, every person commencing to exercise any profession art, trade or calling or to hold any office or appointment in the City Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give *information* of the fact to the President, City Municipal Council

XI. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of

business, shall, within *thirty days* of such change, give intimation thereof to the President of the City Municipal Council

XII. The tax shall be payable half yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII and Bye-laws framed under Section 46 (i) of the Municipal Regulation.

XIII (i) Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the said assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession art, trade or calling or office or appointment has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

XIV Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs. 50.

SCHEDULE III

(Section 59, Clause X) Tax on Arts, Professions, Trades and Callings.

Class I.

Every person holding any office or appointed, public or private, or employment in any capacity whose pay salary or pension amounts to Rs 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs. 2,000 a month or upwards —

	Yearly
(i) Carrying on business as a Company (ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind Contractors, Shipowners, Boatowners, Auctioneers and Commission Agents, (iii) Bankers, Money lenders, Money-changers and Pawnbrokers (iv) Editors and Proprietors of Newspapers (v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bills of Exchange (vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders and Law Agents (vii) Practising Medical Practitioners of all kinds including Hakims and Vaidiyas (viii) Dentists and Veterinary Surgeons, (ix) Architects and Civil Engineers (x) Owners and Farmers of Markets and Tollfarmers (xi) Keepers of Hotels, Lodging Houses, Boarding Houses or Billiard-Saloons (xii) Builders and Surveyors (xiii) Owners of Mills, Warehouses, Printing Presses, Oil-Presses, Cotton-Presses and other Presses and factories of all kinds (xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circuses or Theatrical Companies, Musicians and Dancers (xv) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages, (xvi) Artizans	Rs. 100

Class II.

Every person described in Class I, whose pay salary or pension amounts or whose income is estimated to amount, to Rs. 1,500 a month or upwards	Rs. 75

Class III.

Every person described in Class I, whose pay salary or pension amounts, or whose income is estimated to amount, to Rs. 1,000 a month or upwards	Rs. 50

CLASS IV

Every person described in Class I, whose pay salary or pension amounts, or whose income is estimated to amount, to Rs. 500 a month or upwards — Rs. 24

CLASS V

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 300 a month or upwards — Rs. 12

CLASS VI.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 200 a month or upwards — Rs. 8

CLASS VII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 100 a month or upwards — Rs. 4

CLASS VIII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 50 a month or upwards — Rs. 2

CLASS IX.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs. 30 a month or upwards — Rs. 1

Note.—The above classification is subject to the following provisions, namely

Proviso 1 —No owner of a Cotton-press shall be placed in any class below Class IV

Proviso 2 —No wholesale Trader Ship-owner Banker, Dubash, Barrister Advocate, High Court Vakil, Solicitor Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below Class V

Proviso 3 —No Abkari Renter (other than a more liquor shop-keeper) Editor or Proprietor of a newspaper Under-writer Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First-grade Pleader Medical Practioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI

Proviso 4 —No Boat-owner Auctioneer Money-lender, Second-grade Pleader, Vakil, Law-Agent, Owner or Farmer of a Market, Toll-farmer Keeper of a hotel, lodging-house, boarding house or billard-saloon, and no Builder Surveyor or Owner of a Warehouse or Press (other than a Cotton-press or Oil-press) shall be placed in any class below Class VII.

MYSORE CITY MUNICIPALITY

True return furnished by, under the Bye-law framed by the City Municipal Council, Mysore, under Section 48 (*f*) of the Mysore Municipal Regulation as to his liability to Profession tax for the year

Name and address of party	Nature of profession, art, trade or calling followed or office, or appointment held	Date from which profession, etc., is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Signature of party

Date.

PROFESSION TAX ASSESSMENT LIST

Division No.

Serial No.	Name of party	Assessment number in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.			Rs. a. p.		Rs. a. p.		

C. SRIKANTESVARA AIYAR,
President, City Municipal Council.

MYSORE CITY MUNICIPALITY.

Notice dated 1st August 1920.

In pursuance of the Resolution of the Mysore City Municipal Council dated 31st July 1920, it is hereby notified for the information of the inhabitants of the Mysore City Municipality that the time fixed for receiving objections or suggestions with respect to the marginally noted Draft Bye-laws, Rules and amendments published in the Mysore Gazette on the dates specified against each is hereby extended up to the end of August 1920.

2 Printed copies of the said draft Bye-laws, Rules and amendments are kept at the City Municipal Office and are open to inspection by the public during office hours free of charge.

No.	Bye-laws.	Published in the Mysore Gazette on—
1.	Draft amendments to building bye-laws.	27th May 1920. 3rd June 1920 10th June1920
2	Do. bye-laws for the numbering and registration of motor vehicles etc.	13th May 1920.
3	Do. Rules for the assessment of a tax on professions, arts, trades, callings and on offices and appointments.	17th June 1920. 24th June 1920 1st July 1920
4	Do. amendment to schedule of taxes *re* the removal of the exemption from the levy of octroi on piece-goods received by parcel through Post Offices.	3rd June 1920. 10th June 1920 17th June 1920.
5	Do. amendment to schedule of taxes *re* imposing a tax on carts under Section 59 (ii) of the Municipal Regulation in lieu of Mohatarfa Cart Tax.	3rd June 1920 10th June 1920 17th June 1920.

C Srikantesvara Aiyar,
President,
City Municipal Council, Mysore.

The Royal Press, Mysore.

[illegible]

1-9-1920 ನೆ ಪುಸ್ತ್ಯಂ ನೋಟೀಸ್ಸು

ಇದರಿಂದ ಮೈಸೂರು ಸಂಬಂಧಪಟ್ಟ ಸಮಸ್ತ ಜನಗಳಿಗೂ ತಿಳಿಯಪಡಿಸುವುದೇನಂದರೆ :—

ಮೈಸೂರು ಸರ್ಕಾರಿ ಗೆಜೆಟ್ಟಿನಲ್ಲಿ, ಪ್ರಸಿದ್ಧಪಡಿಸಲಾಗಿರುವ ಈ ಕೆಳಗೆ ಕಂಡ ಮೈಲಾಗಳು, ನಿಬಂಧನೆಗಳು, ಮತ್ತು ತಿದ್ದುಪಡಿಗಳ ವಿಷಯದಲ್ಲಿ ಆಕ್ಷೇಪಣೆಗಳು, ಅಭಿಪ್ರಾಯ ಸಲಹೆಗಳನ್ನು ತಿಳಿಯಪಡಿಸಲು ಕ್ಲುಪ್ತಮಾಡಿದ್ದ, ತಾಲೂಕ ಕಮಿಟಿಯವರನ್ನು ಮೈಸೂರು ಸಿವಿಲ್ ಮ್ಯುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲ್ 31—7—1920 ನೆ ಮಲ್ಕಿಂ ತೀರ್ಮಾನವನ್ನು ಅನುಸರಿಸಿ 1920 ನೆ ಆಗಸ್ಟ್ ಆಕ್ಷೇರುವರೆಗೂ ಮಿಷ್ಟ ಮಾಡಿರುತ್ತೆ.

ಸದರಿ ಮೈಲಾಗಳು, ನಿಬಂಧನೆಗಳು ಮತ್ತು ತಿದ್ದುಪಡಿಗಳ ಅರ್ಜಿದಾರ ತಾಮೀಗಳನ್ನು ಸಿವಿಲ್ ಮ್ಯುನಿಸಿಪಲ್ ಆಫೀಸಿನಲ್ಲಿ ಕೆಲಸದ ದಿವಸಗಳಲ್ಲಿ ಆಫೀಸು ವೇಳೆಯಲ್ಲಿ ಬಂದು ಇವುಗಳನ್ನು ಮುಫತ್ತಾಗಿ ನೋಡಬಹುದು.

ನಂಬರು.	ನಿಬಂಧನೆಗಳು.	ಸರ್ಕಾರಿ ಗೆಜೆಟ್ಟಿನಲ್ಲಿ ಪ್ರಸಿದ್ಧ ಪಡಿಸಿದ ತಾರೀಖು.
1.	ಕಟ್ಟಿಗೆಯ ಮೈಲಾಗಳ ತಿದ್ದುಪಡಿ.	27—5—1920 3—6—1920 10—6—1920
2.	ಫೋಟೋಗಾರ್ ಗಾಡಿ ಮಗ್ಗಿರೆಗಳ ಫಾಲಿಂಗ್ ಮತ್ತು ರಿಜಿಸ್ಟ್ರೇಷನ್ ವಿಷಯದ ಮೈಲಾಗಳು	13—5—1920
3.	ಕಬ್ಬು ಮಗ್ಗಿರೆ ಫೋಲೆ ಕಂದಾಯ ಹಾಕಲು ನಿಯಮಗಳು.	17—6—1920 24—6—1920 1—7—1920
	ಶಿಂಗಿಗಳ ಮೆಷ್ಟರ್ ತಿದ್ದುಪಡಿ (ಪೋಸ್ಟಾಫೀಸಿನ ಮೂಲಕ ಪಾರ್ಸಲ್‌ನಲ್ಲಿ ಬಂದ ಒಂದೆ ಮೇರೆ ಅರ್ಜಿದಾರು ಶಿಂಗಿಯ ವಿಚಾರಣೆಯನ್ನು ಮಾಡುವಹಾಗೆ.)	3—6—1920 10—6—1920. 17—6—1920
	ಶಿಂಗಿಗಳ ಮೆಷ್ಟರ್ ತಿದ್ದುಪಡಿ (ಮೊಹಲ್ಲಾ ಗಾಡಿ ಕಂದಾಯಕ್ಕೆ ಬದಲಾಗಿ ಮ್ಯುನಿಸಿಪಲ್ ರೆಗ್ಯುಲೇಷನ್ 59 (ii) ನೇ ಸೆಕ್ಷನ್ ರೀತ್ಯಾ ಕಂದಾಯ ವಸೂಲಾತಿ ಮಾಡುವ ವಿಷಯ)	3—6—1920 10—6—1920 17—6—1920

ಆಜ್ಞೆಯಂತೆ ಶ್ರೀಚಂಬೇಶ್ವರ ಅಯ್ಯರ್,
ಸೆಕ್ರೆಟರಿ
ಸಿವಿಲ್ ಮ್ಯುನಿಸಿಪಲ್ ಕೌನ್ಸಿಲ್

[illegible], ಮೈಸೂರು.

15

New Chamundi Extension,
Mysore
Dated 28th June 1920

Sir,

Adverting to the Notice of the 22nd May last issued by the Municipality proposing to levy a tax on professions, arts, etc , and inviting criticisms, I an humble inhabitant of the City wish to place before you for favourable considerations my humble objections to the proposed tax

It appears to me that the imposition of the tax would be justified if it is proved to be beneficial to the people affected by it without at the same time producing harm to the other people to test whether it is beneficial or otherwise, the subject has to be considered from the three points of view as noted below -

(1) The necessity for the taxation

(2) The capacity of the people to bear it

(3) The effect of the taxation on the country

Necessity for the taxation -

So far as the public are aware, no case has been made out for burdening the people with this tax In the absence of information as to how this tax is proposed to be spent one is naturally led to infer that it is not likely it will be used for relieving the burden of the poverty-stricken masses, though there are reasons to fear that it (tax) will be spent in ministering to the vanities of the rich, the powerful and more than in power

Capacity of the people to bear it -

The prices of even the bare necessaries of life rule very high So much so, that the poor and the middle class of people are dragging on a miserable existence

The imposition of the proposed tax is directly calculated to still further increase the costliness of living thereby rendering it impossible for the poor and middle classes of people to live in the City though it affects every one in the City more or less in the same degree, Yet it falls with special weight on the ill-fed, ill-clothed and badly housed officials, pensioners etc , of all classes (especially of the socalled forward or more appropriately the oppressed class) whose pay, salary etc , is Rs 30/- and above Not only have they got to pay directly the tax on their pay, salary etc , but also have got indirectly to bear proportionately the tax imposed on the trader, builder etc , who to meet the demand made on them, naturally enhance the prices of the things they deal in.

The effect of the taxation, on the country

In recent years the living has become proverbially costly and more so in the Mysore City-not by any means owing to causes beyond man's control (for it is directly due to the active encouragement, that is being assiduously given for sharpening the mercenary tendencies in the people to the entire exclusion of spiritual conceptions for which the people of Mysore were long famous) By honest means, it has become well nigh impossible for the middle and poor classes of people to earn enough that would buy them even their bare necessaries of life and and they are thus exposed to great risk and temptations People who have not had a healthy training and influence and who set riches above virtue, the inevitable outcome of the present day policy, have succumbed to the temptations and taken to unscrupulous methods to earn a living The imposition of thistax will therefore still further affect the morality of the people, which as already shown has been at a low ebb

When the morality of the people is so low, it needs no sage or philosopher, to say that the prosperity of country is at an end Thus the effect of the proposed imposition of this tax is fraught with dangerous consequences on the country itself More over the very idea of such a taxation is abhorrent to the feelings of a Mysorean fed on traditional notions of charity, purity, virtue, self denial, contentment, simplicity etc ,

Thus from a study of the subject on the above lines, it becomes quite clear that

(i) there is necessity for the taxation
(ii) the people are not in a position to bear it
and(iii) the effect of the taxation is simply ruinous to the country

In the face of the above obvious facts, it would look in the highest degree unwise, impolitic and immoral to impose this tax which resembles the (ಸೈಫ್) of old which as is historically known, largely contributed to the decline and fall of the Mogal Kingdom

Our beloved Maharaja's solicitude for the welfare of his subjects is so widely known and appreciated. As the proposed taxation is sure to trench on the subsistance of the masses, it is sure to cause pain to our beloved Sovereign and as such it behoves the officers as well as the public to avoid such a contingency

For the foregoing reasons, I appeal to your Sir ' to drop the proposal to levy this abortive tax which is destructive of all principles of morality and humanity

May God Almighty give you the strength and will to abandon the proposal in question is the prayer of

Sd/- G V Venkata Ramaniah,
An humble Citizen, New Chamundi Extension, Mysore

" COPY "

18

Mysore

Dated 7th July 1920.

From

The Secretary,

Bar Association,

Mysore

To

The President,

City Municipal Council,

Mysore.

Sir,

I have the honour to enclose herein a copy of the Resolution of the Mysore Bar Association passed at a Special General Meeting held on Sunday the 4th July 1920

I have the honour to be,

Sir,

Your most obedient servant,

Sd/- A Krishna Rao,

Secretary

" COPY "

Proceedings of a special General meeting of the Bar Association held on Sunday the 4th July 1920

That in view of the levy of the In-Come Tax through out the State from the 1st July 1920 and of the hard times through which people are passing and of the fact that legal practitioners in particular are subjected to pay two taxes directly to the Government, it is undesirable, in the opinion of this Association that a profession tax should be introduced and imposed on the inhabitants of this City at this juncture.

Sd/- A Krishna Rao,
Secretary

" COPY "

ಮೆಟ್ರಿಕೋತ್ತರ ಶಿಷ್ಯವೇತನ ಪಡೆಯಲಿರುವ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಸೂಚನೆಗಳು

ಈ ಕೆಳಗಿನ ರುಜು ಮಾಡಿರುವ ಮೆಟ್ರಿಕೋತ್ತರ ಶಿಷ್ಯವೇತನ ಪಡೆಯುವವರು ಇದನ್ನು ಚೆನ್ನಾಗಿ ಓದಿಕೊಂಡಿರಬೇಕು

ಮೆಟ್ರಿಕೋತ್ತರ ಶಿಷ್ಯವೇತನ ಸೌಲಭ್ಯ ಪಡೆಯುತ್ತಿರುವವರು ಈ ಕೆಳಗಿನ ಮೆಟ್ರಿಕೋತ್ತರ ವಿದ್ಯಾರ್ಥಿಗಳಿಗೆ ಸಂಬಂಧಿಸಿದ ಸೂಚನೆಗಳನ್ನು ಚೆನ್ನಾಗಿ ಗಮನಿಸಿ ಓದಿಕೊಂಡಿರಬೇಕು. ಇಲ್ಲವಾದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

1. ಪ್ರತಿ ವರ್ಷ ಜೂನ್ ತಿಂಗಳಿನಲ್ಲಿ ಕಾಲೇಜು ಪ್ರಾರಂಭವಾದ ಕೂಡಲೇ ವಿದ್ಯಾರ್ಥಿಗಳು ತಮ್ಮ ಕಾಲೇಜಿನ ಪ್ರಾಂಶುಪಾಲರಿಂದ ಹಾಜರಾತಿ ಪ್ರಮಾಣ ಪತ್ರವನ್ನು ಪಡೆದು ಅದನ್ನು ಜಿಲ್ಲಾ ಅಲ್ಪಸಂಖ್ಯಾತರ ಕಲ್ಯಾಣಾಧಿಕಾರಿಗಳಿಗೆ ಸಲ್ಲಿಸಬೇಕು. ಹಾಜರಾತಿ ಪ್ರಮಾಣ ಪತ್ರವನ್ನು ಸಲ್ಲಿಸಿದ ನಂತರವೇ ಶಿಷ್ಯವೇತನ ಬಿಡುಗಡೆಯಾಗುವುದು.

2. ಶಿಷ್ಯವೇತನ ಬಿಡುಗಡೆಯಾದ ನಂತರ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಕಾಲೇಜಿಗೆ ಗೈರು ಹಾಜರಾಗಬಾರದು. ಗೈರು ಹಾಜರಾದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

3. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಪ್ರತಿ ವರ್ಷ ಪರೀಕ್ಷೆಯಲ್ಲಿ ಉತ್ತೀರ್ಣರಾಗಿ ಮುಂದಿನ ತರಗತಿಗೆ ಹೋಗಬೇಕು. ಅನುತ್ತೀರ್ಣರಾದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

4. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಶಿಸ್ತಿನಿಂದ ವರ್ತಿಸಬೇಕು. ಶಿಸ್ತಿನಿಂದ ವರ್ತಿಸದಿದ್ದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

5. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಮುಷ್ಕರ, ಪ್ರತಿಭಟನೆ ಮಾಡಬಾರದು. ಮಾಡಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

6. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಧೂಮಪಾನ, ಮದ್ಯಪಾನ ಮಾಡಬಾರದು. ಮಾಡಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

7. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಜಾತಿ, ಧರ್ಮ, ಭಾಷೆ, ಪ್ರಾಂತ್ಯ ಇತ್ಯಾದಿಗಳ ಬಗ್ಗೆ ಭಿನ್ನಾಭಿಪ್ರಾಯ ಮೂಡಿಸುವಂತಹ ಕೃತ್ಯಗಳಲ್ಲಿ ಭಾಗವಹಿಸಬಾರದು. ಭಾಗವಹಿಸಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

8. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಗುಂಪುಗಾರಿಕೆ ಮಾಡಬಾರದು. ಮಾಡಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

9. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಗಲಾಟೆ ಮಾಡಬಾರದು. ಮಾಡಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

10. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಕಾಲೇಜಿನ ಆಸ್ತಿಪಾಸ್ತಿಗಳಿಗೆ ಹಾನಿ ಮಾಡಬಾರದು. ಮಾಡಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

11. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಕಾಲೇಜಿನ ಸಿಬ್ಬಂದಿಯೊಂದಿಗೆ ಅಸಭ್ಯವಾಗಿ ವರ್ತಿಸಬಾರದು. ವರ್ತಿಸಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

12. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಕಾಲೇಜಿನ ಸಿಬ್ಬಂದಿಯೊಂದಿಗೆ ಜಗಳವಾಡಬಾರದು. ಜಗಳವಾಡಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

13. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಕಾಲೇಜಿನ ಸಿಬ್ಬಂದಿಯೊಂದಿಗೆ ಹೊಡೆದಾಟ ಮಾಡಬಾರದು. ಮಾಡಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

14. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಕಾಲೇಜಿನ ಸಿಬ್ಬಂದಿಯೊಂದಿಗೆ ಅಸಭ್ಯವಾಗಿ ವರ್ತಿಸಬಾರದು. ವರ್ತಿಸಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

15. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಕಾಲೇಜಿನ ಸಿಬ್ಬಂದಿಯೊಂದಿಗೆ ಜಗಳವಾಡಬಾರದು. ಜಗಳವಾಡಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

16. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಕಾಲೇಜಿನ ಸಿಬ್ಬಂದಿಯೊಂದಿಗೆ ಹೊಡೆದಾಟ ಮಾಡಬಾರದು. ಮಾಡಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

17. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಕಾಲೇಜಿನ ಸಿಬ್ಬಂದಿಯೊಂದಿಗೆ ಅಸಭ್ಯವಾಗಿ ವರ್ತಿಸಬಾರದು. ವರ್ತಿಸಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

18. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಕಾಲೇಜಿನ ಸಿಬ್ಬಂದಿಯೊಂದಿಗೆ ಜಗಳವಾಡಬಾರದು. ಜಗಳವಾಡಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

19. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಕಾಲೇಜಿನ ಸಿಬ್ಬಂದಿಯೊಂದಿಗೆ ಹೊಡೆದಾಟ ಮಾಡಬಾರದು. ಮಾಡಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

20. ಶಿಷ್ಯವೇತನ ಪಡೆಯುವ ವಿದ್ಯಾರ್ಥಿಗಳು ಕಾಲೇಜಿನಲ್ಲಿ ಯಾವುದೇ ಕಾರಣಕ್ಕೂ ಕಾಲೇಜಿನ ಸಿಬ್ಬಂದಿಯೊಂದಿಗೆ ಅಸಭ್ಯವಾಗಿ ವರ್ತಿಸಬಾರದು. ವರ್ತಿಸಿದಲ್ಲಿ ಶಿಷ್ಯವೇತನ ಸ್ಥಗಿತಗೊಳಿಸಲಾಗುವುದು.

5 [illegible]

6 [illegible]

7 [illegible]

Copy "

[illegible]

Sd/- M Narasimhaiah

S Sundararaja Rao & others

'copy'

[illegible]

ಸನ್ 1920 ನೇ ಇಸವಿ ಆಗಸ್ಟ್ ತಿಂಗಳು ೨೨ನೇ ತಾರೀಖು ಸಾಯಂಕಾಲ ೪½ ಗಂಟೆಗೆ ಮೈಸೂರು ಪಟ್ಟಣದ ಸೇಟ್ ಕೇಯರುಗಳ್ಳು ಮೈಸೂರು ಮೊಹಲ್ಲಾದ ಮೊದಲನೇ ಕ್ರಾಸ್ ಲಿಂಗಾಯತ ಪಾಠಶಾಲೆಯಲ್ಲಿ ಕಟ್ಟಿದ ಮೇರೆ ಸದರಿ ಪಾಠಶಾಲೆಯಲ್ಲಿ ಕೂಡಿದ ಸಭೆಯಲ್ಲಿ ಹಾಜರಿದ್ದ ಸಭಾಸದರು ಮಾಡಿದ ನಿರ್ಣಯಗಳ ವಿವರ ———

1 ಈ ಸಭೆಗೆ ಮುಂಚಿತವಾಗಿ ಸಭಾಸದರಲ್ಲಿ ಯಾರಾದರೂ ಗ್ರಾಹಕರಿಂದ ಕಳಿಸಿಕೊಂಡು ಬಂದಿರುವ ಸೇಟ್ ಕೇಯರು ಪ್ರೊಪೋಸ್ ಮಾಡಿದ್ದಲ್ಲಿ ಮುಂಚಿತವಾಗಿ ಸಭೆಯವರು ಪರಿಗಣಿಸಿ ಸಭೆಯವರು ಪಾಸು ಮಾಡಿದ್ದಲ್ಲಿ ಎಲ್ಲರೂ ಏಕವಾಕ್ಯತೆಯಿಂದ ಅಂಗೀಕರಿಸಿದರು.

2 ಈ ದಿವಸ ಸಭೆಗಾಗಿ ಪ್ರತ್ಯೇಕವಾಗಿ ಇದ್ದ ಸೇಟ್ ಟಿಕೆಟು ಓದಲಾಯಿತು

3 ಮೂರಾಳು ಪ್ರೈಸ್ ಕರೆಂಟರವರು ಸಭಾಕಾರ್ಯ ಮುಗಿದ ತರುವಾಯದಲ್ಲಿ ಪಂಕಗಳಲ್ಲಿ ಕೊಡಬೇಕಾದ ವಿಷಯವಾಗಿ ಮನವಿ

4 ಮುಖ್ಯ ಸಿಬ್ಬಂದಿಯವರು 1-8-1920 ನೇ ತಾರೀಖಿನಲ್ಲಿ ಜಾರಿಯಾಗಿರುವ 1, 2, 3, 4 ನೇ ನಿಬಂಧನೆಗಳಲ್ಲಿ ಮುಕ್ತ ರೂಲ್ಸುಗಳ್ಳು ಸರ್ಕಾರದ ಇಂಡಸ್ಟ್ರೀಸ್ ಕಮಿಷನರ್ ಆಫೀಸಿನಲ್ಲಿ ಮಾತ್ರ ಪ್ರಕಟಿಸಿರುವುದೇ ಕಟ್ಟಡದಲ್ಲಿ ಯಿಲ್ಲಾ ಅದರಿಂದ ಲಭ್ಯವಿರುವುದಿಲ್ಲಾ ಅದರಿಂದ ಬೇಕಾದವರಿಗೆ ಕಟ್ಟಡದಲ್ಲಿ ಪ್ರಾಮಾಣಿಕವಾಗಿ ಪ್ರಕಟಿಸಬೇಕೆಂದು ಪಟೇಲರಾಳು ಶ್ರೀ ಕೆಂಪರಾಜಾರವರು ಪ್ರೊಪೋಸ್ ಮಾಡಿದ್ದಲ್ಲಿ ಪಟೇಲರಾಳು ಶ್ರೀ ವಂಡಮ್ಮಾಡ್ ಪೋಟರವರು ಅನುಮೋದಿಸಿದ್ದಲ್ಲಿ ಎಲ್ಲರೂ ಅಂಗೀಕರಿಸಿದರು

× × ×

ಮೈಸೂರು ಕಾರ್ಪೊರೇಷನ್‌ನವರು ಮೈಸೂರು ಸಿಲ್ಕ್ ವರ್ಕ್ಸ್‌ನಲ್ಲಿ ಇಕ್ಕಿರುವ ಇನ್‌ಕಮ್ ಟ್ಯಾಕ್ಸ್ (Income Tax) ಯನ್ನು ಉಕ್ತ ಪಿಂಚಣಿ ಫಂಡಾಯದಲ್ಲಿ ಹಾಕಿಸಿಕೊಂಡಿರುವುದಾಗಿ ತಿಳಿದು ಬಂದಿದೆ ಆದರೆ ಸಭಾಸದರಲ್ಲಿ ಕೆಲವರು ಹೇಳುವುದೇನೆಂದರೆ — ಕರ್ಣಾಟಕದಲ್ಲಿ ಮಾತ್ರ ಇರುವ ಈ ಕಾರ್ಖಾನೆಯಿಂದ ಲಾಭಾಯವನ್ನು ಹೊಂದುವುದಾದರೆ ಯಾಕೆ ಕರ್ಣಾಟಕದಲ್ಲಿ ಇರುವ ಇತರ ಕಾರ್ಖಾನೆಗಳಿಗೆ ಇದೇ ಪ್ರಕಾರ ಮೇಲ್ಕಂಡ ಫಂಡಾಯಕ್ಕೆ ಕಂಟ್ರಿಬ್ಯೂಷನ್ ಕೊಡಬಾರದು ಎಂದು

ఇదూ అల్లనే ముప్పిరిగకాలటియింగ కరుబు రంపాఁడ
వేంబ చోరే జేఱుంబంప జరగళ్ళసే మరళిగ్ కంపాంయువల్ల
కాకదంకే లాసుకో లొద్దరింగ కబుబ్రకట్టాంయువల్ల
కంమూర్డవాగ వజా మూరకర్చుప్ప బాంబ కంపాంయుగళ్ళూ
మూవర్నంకేయిరే యిగబోర్కు ముప్పిరిగకాలటియంప్పరు
జరగళ్ళవోలే మూరకవాగ శంపాంయుగళ్ళన్ను జాకువదక్కో
బదలాగి ఒందు రిట్రంచ్‌మెంట్ కమిటియన్ను వీరాం
రు మూరకొళ్ళాతరు ముప్పిరిగకాలటియర్ను యిరువ కీ
ర్ప్ప మెబర్‌గళ్ళన్ను వజామూరినరి బేకాదన్ను ప్రతిగా
ళ్ళియుక్కో ముప్పిరిగకొలటియువరు విని ఇంకీ వు
ర్పుం హోదుకొణ్ణిల్ల అంగరిగళ్ళు పరుత్తి కాణాగళ్ళగూ
యిరువ కంపాంయుక్కే బదలాగి అదక్కే లగత్తిరువ
రూల్సు అను సరిసి కంపాంయు జాకువుదాగి రేమూ
దళే రూల్సు యువరుత్తి జరరల్ టొబ్బిప్పిసే సంబంధ
పట్టర్ద వద్దిగరుక్కో తొద్దరింద ఏళు బదలావణోమూరి
వరూ జరరల్ టొబ్బిప్పిసే లగక్కాగదంకేయిరబేకు
వరుత్తి ముప్పిరిగళల్లి రేగ్సుల్లేక్షణ్ 46 రుపుత్తి ఇగి దే
10దే రూలు మరుత్తి 146దే కేఱిగళ్ళు కెలే కేశర్వూలర
ల్లి రేమూ దిగరువుదక్కూ తిరోధ్నాగరుక్కో ఇవర్ను
లాంతరబేట్టో మురళీధర్ సాధుకార్ జరళ్ళ అంగరి
బేఱిద్రాద్రయ్యనవరు శ్రీనివోదుల్లి మూరిదవరన్ను ము
లాత్తిద సాధుకారి మురళీధర్ వోటయోదరుల్లి హోటరర
వరు బీకేంతి మూరిదరు ఇవరిరూ ఒప్పిదరు

× × × × ×

ఈ కీవర్ధగళ్ళన్నేల్లా మేల్నోటదల్లి భటి ముళ్ళి
గిసరల్ కౌన్సిల్ క్రీనికేంటరవరంతే ఈ దివసవ
మేంటింగర శ్రీనికేంటరు కళ్ళరిసళ్ళికేండు కీవోర్డ్
రేమూరిద్దరన్ను ఇవరూ ఒప్పిరుక్కాగి ఈ దివస ఇల్లి
కార్యగళ్ళన్ను రక్షిసుపుదక్కాగి ధర్మశాలోయువన్ను
బిటట్టకోటిట్టుదక్కాగి మురళీధర్ సు
ప్రాంధ్రన్నోలాల్ లాయరవరంతే వందనేగళ్ళన్ను ము
రళీధర్ రాజలాల్ రాజు బ్బరంగయ్యనవరు మూ

ಕುಬ್ಬರಂಕಯಪ್ಪಿರ್ಕ್ಕರು ನೂಲಿ ಬಿಡಚ್ಚಿ ಎಲ್ಲರೂ ಅ
ಗ್ರಹೋಡಿಬಿದರು ಮುಂರಾಜ್ಯಾಭಿಕೊಂಬರಕ್ಕಂತೆ ಸಂಸ್ಥಿಗೆ
ಳಗಡ್ಡಿ ಆ ಚಂಬಿಂದಳಿ ಮುಕ್ತಾಯವಾಯಿತು

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Sd/- M Narasimhaiah

Inspector

3

ಶೃಂಗೇರಿ ಶಾರದಾ ಮುಜರಾಯಿ ದೇವಸ್ಥಾನಗಳ ಶ್ರೀಧರ್ಮಾಧಿಕಾರಿಗಳ
ಕಛೇರಿ ಪ್ರಕಟಣೆ

ಚಾಯ ಚಿಕ್ಕಮಗಳೂರು ಜಿಲ್ಲೆ ಶೃಂಗೇರಿ ತಾಲ್ಲೂಕಿನಲ್ಲಿರುವ ಶ್ರೀ ಶಾರದಾಂಬಾ ದೇವಸ್ಥಾನಕ್ಕೆ ಸೇರಿದ ಅಂಗಡಿ ಮಳಿಗೆಗಳನ್ನು ವಾಣಿಜ್ಯ ವ್ಯವಹಾರಕ್ಕಾಗಿ ಕೊಡುವ ಬಗ್ಗೆ

ಮುಜರಾಯಿ ಇಲಾಖೆಯಿಂದ ಶೃಂಗೇರಿಯಲ್ಲಿ ಯಾತ್ರಿ ನಿವಾಸ ಸಂಕೀರ್ಣವನ್ನು ನಿರ್ಮಿಸಿ ಅಂಗಡಿ ಮಳಿಗೆಗಳನ್ನು ವಾಣಿಜ್ಯ ವ್ಯವಹಾರಕ್ಕಾಗಿ ಕೊಡುವ ಸಲುವಾಗಿ ಜಿಲ್ಲಾಧಿಕಾರಿಗಳು ಹಾಗೂ ಶ್ರೀ ಶಾರದಾಂಬಾ ದೇವಸ್ಥಾನದ ಆಡಳಿತಾಧಿಕಾರಿಗಳಾದ ಶ್ರೀಮತಿ ವಿಜಯಾ ಸಿ.ಎಸ್. ಭಾ.ಆ.ಸೇ. ಇವರು ಪರಿಶೀಲಿಸಿ ಅಂಗಡಿ ಮಳಿಗೆಗಳಿಗೆ ಬಾಡಿಗೆ ನಿಗದಿಪಡಿಸಿರುತ್ತಾರೆ. ಆಸಕ್ತರು ಈ ಕೆಳಕಂಡ ಷರತ್ತುಗಳಿಗೆ ಒಳಪಟ್ಟು ಅಂಗಡಿ ಮಳಿಗೆಗಳನ್ನು ಪಡೆಯಲು ಅರ್ಜಿ ಸಲ್ಲಿಸಬಹುದಾಗಿದೆ.

1. ಈಗ ಕುಮಾರು 30 ವರ್ಷಗಳ ಹಿಳಸೆ ಈ ಪ್ರದೇಶದಲ್ಲಿ ಅಂಗಡಿಗಳನ್ನು ಶೃಂಗೇರಿ ಶಾಖಾ ಮಠದವರು ನಿರ್ಮಾಣ ಮಾಡಿದ್ದರು. ಆಗಿನಿಂದ ಅಂಗಡಿಗಳಿಗೆ ಕಂದಾಯವನ್ನು ನಿರ್ಧರಿಸಿಲ್ಲ. ಪ್ರಸ್ತುತ ಕಟ್ಟಡವನ್ನು ಕೆಡವಿ ಹೊಸ ಕಟ್ಟಡ ನಿರ್ಮಾಣ ಮಾಡಿ ಪೂರ್ಣಗೊಂಡ ನಂತರ ಅಂಗಡಿಗಳಿಗೆ ಕಂದಾಯವನ್ನು ನಿರ್ಧರಿಸಲಾಗುವುದು.

2. ಶೃಂಗೇರಿ ಮುಜರಾಯಿ ಇಲಾಖೆಯಲ್ಲಿರುವ ಇತರೆ ದೇವಸ್ಥಾನಗಳ ಅಂಗಡಿ ಮಳಿಗೆಗಳಿಗೆ ನಿಗದಿಪಡಿಸಿರುವ ಬಾಡಿಗೆ ಪ್ರಮಾಣವನ್ನು ಆಧರಿಸಿ ಈ ಅಂಗಡಿಗಳಿಗೆ ಕಂದಾಯವನ್ನು ನಿರ್ಧರಿಸಲಾಗುವುದು. ಕುಮಾರು 2-3 ವರ್ಷಗಳ ಹಿಂದೆ ಅಂಗಡಿ ವರ್ತಕರುಗಳಿಗೆ ನೋಟೀಸು ಕೊಟ್ಟಿದ್ದರು ಹಾಗೂ ಕಛೇರಿಯಲ್ಲಿ ಹಾಜರಾಗಿದ್ದರು. ಆಗ ಸರ್ಕಾರದಿಂದ ಕಂದಾಯ ಬಾಬ್ತಿನ ಮಾಹಿತಿ ಬಂದಿರಲಿಲ್ಲ.

3. ಶೃಂಗೇರಿ ಶ್ರೀ ಸಚ್ಚಿದಾನಂದ ಭಾರತೀ ಮಹಾಸ್ವಾಮಿಗಳವರ ಕಾಲದಲ್ಲಿ ಆಗಿನ ಶ್ರೀ ಸನ್ನಿಧಾನದವರು ಅಂಗಡಿಯಲ್ಲಿದ್ದ ವ್ಯಾಪಾರಸ್ಥರಿಗೆ ಕಂದಾಯವನ್ನು ಕಡಿಮೆ ಮಾಡಿದ್ದರು. ಹಾಗೆಯೇ ಕೆಲವರಿಗೆ ಉಚಿತವಾಗಿ ಕೊಟ್ಟಿದ್ದರು. ಹಿಂತಿರುಗಿ ಈ ವಿಷಯ ಬೆಳಕಿಗೆ ಬಂದಿರುವುದರಿಂದ ಕಛೇರಿಯ ಕಡತಗಳಲ್ಲಿ ಈ ವಿಷಯವನ್ನು ಪರಿಶೀಲಿಸಿ ಕೊಡಲಾಗುವುದು. ಹಾಗೆ ಉಚಿತವಾಗಿ ಕೊಟ್ಟಿರುವವರಿಗೆ ಹಾಗೂ ಕಡಿಮೆ ಬಾಡಿಗೆಯನ್ನು ಕೊಡುತ್ತಿರುವವರಿಗೆ

ರಂತಪತಿಪುತಿ ಆಫೀಸ್‌ರ್ ಕೆಮೂರ್ಟಪೂಡಿಂಕೊಂಡಚೇ
ಕೆಂದು ತಿಳಿಪಿವ್ವಡ್ಡಕ್ಕೆ ಅದರಂತೆ ಚೋರ್ಡರ್ಟಲ್ಲಿ ಮಟ್ಟಿ ಪ್ರಚೇ
ಯೂಸಿ ಟ್ರಿಬ್ಬಿ ಕಚೆಂಕೊಳ್ಳರು ಪಪ್ಪಕ್ಕಿ ಶ್ರೀ ಮಟ್ಟಿ ಸುಬ್ಬಾರಾಜುಲು
ಪಡ ವಯಸುಕಾಲಿಪಿರುವ ಸಕ್ಕಲದಿಸಿ ಅಸಕಬ್ಬಂತಾಗಿ ಸಾಗವಲಂ
ಲು ಕೊಂಡಚೇಕೆಂದೂ ಯೂವ ವಿಧವಾನ ಕಂಡಿಷನುವಂ
ಟ್ಟಿ ಪಾಲಿಪ್ಪಾಡಕೊಂಡವೆಂದೂ ಕೆಮೂರ್ಟಪೂಡಿದರು

4 ಪ್ರಾಪ್ತಂಡಿಂಪ ಕಾಲ್ರ ಈ ಅಗ್ರಿಯಟ್ಟಿ ಮಟ್ಟಿ ನೆ
ವಕೊಂಡಚೆ ಕಳ್ಳುಡಿಪಿರುವ ಸಕ್ಕವು ಪಾವಿಯನ್ನು ಚೋರ್ಡರ್
ಲ್ಲಿಪೆಟ್ಟಿ ಪುಷಾರಾಜುರಪರು ದಯುಪಾಲಿಪಿರುವ ಸಕ್ಕಲಂಸಿ
ಸೌರವವಟ್ಟಿ ಕೊಂಪೆಟ್ಟಿ ಪಪ್ಪುಗಳಿಸಿ ಯೂವ ವಿಧಪಾನ ಕಂಪಾ
ಯವಟ್ಟಿನ್ನಿ ಪಾಕಪ ಇಂ-ಟಿ ವಕ್ಕಡಳ್ಳಂಪ ಲ್ರಿದು ಕೊಂಡು
ಬಂಪಿರುವ ಪೋಲಂಸಿ ಕಾಲ್ರ ಮಟ್ಟಿ ಚೋರ್ಡರ್ಪರೂ ಸಪ್ಪ
ಕೆಪಿಕೊಂಡು ವರಚೇಕೆಂದು ಪ್ರಾರ್ಥಿಸ್ತುನ್ನಾರೆ

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ಟು ಮಿ ಸಾಯಪಲುಚಿಲ್ಲಯ್ಯ

1 ಪಿದ್ರಾಪರಾವ್
2 ಮಿ.ಸಾ ಸಾಯಪಲುಚಿಲ್ಲಯ್ಯ & ಅದರ್ಸ್

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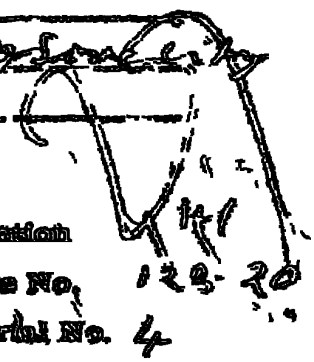
ಡಿಸಾಪಿಂಡಿ

ತಿ

G.123. VI-71

SUBJECT Levy of profession tax in Mysore City



Diary No. of letter received 7624

Section

File No. 123-20

Serial No. 4

General and Revenue Secretariat

( )

Precedents of Note for the Information of His Highness the Maharaja of Mysore.

Date of issue 30.9.1924

Signed by Secretary to Government

Read—

Letter No. HB 97)-24-21, from the Private Secretary to H.H. the Maharaja, submitting for sanction Rules framed under sub-section (1) of the Mysore Regulation for the levy of taxes on professions, trades and callings and employments under Section 4 of the Mysore Regulation for enforcing the supply of information regarding liability

Encyclopaedia

of these taxes.

Order no:— L.2045 dt 30.9.21

The rules and type-laws are approved with slight modifications as noted on the attached copy.

2 The Press is requested to send 24 corrected copies of these rules and type laws for reference in the Re. Sect.

dt 10.9.21

dt 27.9.21

for Rev Secy

dt 15.11.21

Encl. of enclosures.

The Press may secure city MC copies with all corrections of the rules and type-laws

Copied by

Examined by dt 29.9.21

WD 1744—SPM—50,000—17-8-20

Lytton City Municipality.

Bye-laws framed under Section 48 (j) of the Lytton Municipal Regulation for enforcing supply of information as to liability to tax on professions, arts, trades and callings and on offices and appointments.

---

1. On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf.

(i) Every person exercising any profession, art, trade or calling or holding any office or appointment, shall within such reasonable period as shall be specified in writing in this behalf by the Municipal Council, be bound to furnish a statement under his signature, in writing, in the form appended to these bye-laws, showing his income or profits for the period of one year.

(ii) Every owner or occupier of any building or land within the City Municipal limits, shall furnish within a specific time, a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade, calling office or appointment of every such person.

(iii) Every employer or head or Secretary of a public or private office or of a firm or company shall furnish within specified time:- the following year of every year

(a) a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company with a statement of the salary or income of each of the same.

(b) the above particulars in regard to any incorporated company of which he is agent.

Notwithstanding any thing in these bye-laws, every

Person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the City Municipal limits, who has not been required to furnish a return under bye-law 5 shall within thirty days of so commencing give information of the fact to the President, City Municipal Council

IV. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of the business shall, within thirty days of such change, give intimation thereof to the President of the City Municipal Council.

V. Failure to furnish the required information or furnishing information which is untrue shall be punishable with fine which may extend to Rs.50.

MYSORE CITY MUNICIPALITY

True return furnished by. ...under Bye-law framed by the City Municipal Council, Mysore under Section 48 (j) of the Mysore Municipal Regulation as to his liability to tax on professions, arts, trades, and callings and on offices and appointments for the year.

Name and address of party.	Nature of profession art, trade or calling followed or office or appointment held.	Date from which profession etc., is followed	Monthly income. Included in the last return.	Monthly income. During the current year.	Remarks.
1	2	3	4	5	6

Date. . . . .

Signature

Draft approved.

copy

for Rev Secy

For President.

- MYSORE CITY MUNICIPALITY -

Draft Rules framed under section 46 (i) of the Mysore Municipal Regulation for the assessment of the tax on Professions, arts trades and callings and on offices and appointments.

I. In these Rules the word 'Person' shall include a firm company or association.

II Every person who within the Mysore City exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these Rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed

III The tax shall be payable half yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII. and Bye-Laws framed under Section 46(j) of the Municipal Regulation

IV No person shall be liable to tax under these Rules in respect of any half year in which he has exercised a profession, art trade or calling or held an office or appointment for a period of less than sixty days within the City.

V The tax leviable under these rules from a firm, Company or Association or undivided Hindu family may be levied from any member of that Firm, Company or Association or family

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VI. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names the tax shall be calculated on his total annual income or profits from all such sources.

VII On or before 1st January and 1st July every year an assessment list in the form appended shall be prepared. The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply Mutatis Mutandis in respect of assessment of this tax This list will be subject to revision half yearly or yearly as may be decided by the Council

VIII (i) Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the said assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment, has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

ix. Architects and Civil Engineers;

x. Owners and Farmers of Markets and Tollfarmers,

xi. Keepers of Hotels, Lodging-Houses, Boarding houses or Billiard-Saloons,

xii. Builders and Surveyors,

xiii Owners of Mills, Warehouses, Printing Press, Oil-Presses, Cotton-Presses and other Presses and factories of all kinds,

xiv. Professional Artists, Photographers, Actors, Owners or Managers of Circuses or Theatrical Companies, Musicians and Dancers

xv. Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages,

xvi Artizans

Yearly

Rs 100/-

Class II

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to R.1,500 a month or upwards. R. 75.

Class III

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to R.1,000 a month or upwards. R. 50.

Class IV.

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimate to amount to R 500 a month or upwards. R. 25

Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill-owner or Factory owner shall be placed in any class below Class V

No Abkari Renter (other than a Fore liquor shop-keeper), Editor or Proprietor of a News paper Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First Grade Pleader Medical Practitioner (other than a Hakim or Vaidiyar) Dentist or Veterinary Surgeon shall be placed in any class below Class VI

Proviso 4 No Boat-owner Auctioneer, Money-lender, Second-grade-Pleader, Vakil, Law-Agent, Owner or farmer of a Market, Toll-farmer, Keeper of a Hotel lodging-house, boarding house or billiard saloon and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton-press or Oil press) shall be placed in any class below Class VII

Serial No.	Name of party.	Permanent registered number in previous year. Number.	Amount. Rs. A. P.	Occupation.	Address.	Monthly or annual income or other basis of assessment. Rs. As. P.	New assessment. Class.	Amount. Rs. A. P.	Number.	Remarks.
1	2	3	4	5	6	7	8	9	10	11

Division No. ....

Mysore City Municipality

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Bye-laws framed under Section 48 (j) of the Mysore Municipal Regulation for enforcing supply of information as to liability -- to tax on Professions, arts, trades and callings and on offices -- and appointments

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I. On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf.

(i) Every person exercising any profession, art, trade or -- calling or holding any office or appointment, shall within thirty days after the receipt of the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these bye-laws, showing his income or profits for the required year or years

(ii) Every occupier of any building or land within the City Municipal limits, shall furnish within thirty days of the receipt of the requisition, a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade, calling office or appointment of every such person

II. Every employer or head or Secretary of a public or private office or of a firm or company shall furnish within the fifteenth July of every year

(a) a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company with a statement of the salary or income of each of the same
(b) the above particulars in regard to any incorporated company of which he is the agent

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III Notwithstanding any thing in these bye-laws, every

person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the City Municipal limits, who has not been required to furnish a return under bye-law I shall within thirty days of so commencing give information of the fact to the President, City Municipal Council.

IV Xxx. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of the business shall, within thirty days of such change, give intimation thereof to the President of the City Municipal Council.

V xx. Failure to furnish the required information or furnishing information which is untrue shall be punishable with fine which may extend to Rs.50.

RETURN CITY MUNICIPALITY.

Thus return furnished by.. ... .under Bye-law framed by the City Municipal Council, Mysore under Section 48 (j) of the Mysore Municipal Regulation as to his liability to tax on professions, arts, trades, and callings and on offices and appointments for the year... . ...

Name and address of party.	Nature of profession, art, trade or calling followed or office or appointment held.	Date from which profession etc., is followed.	Monthly income. Included in the last return.	Monthly income. During the current year.	Remarks.
1	2	3	4	5	6

Date..... ..... Signature.

SSR Copy For President

Asst-Narayappa
Asst Revenue Secretary